File No. 220/29

19

Collection No. VI

Office of the Resident in Mysore, Bangalore

Pros. Serial Nos.

Subject.

Supertax

Previous References.

Later References.

S. 97. (Blue).

DCFP—162S&P—(G-276)—9-7-29—50,000.

C.No.560-I.T./28.

CENTRAL BOARD OF REVENUE.

Simla, the 4th July 1929.

From

V.S. Sundaram, Esquire,
Secretary, Central Board of Revenue,

To

The Secretary to the Resident and Commissioner of Income-tax,
Civil and Military Station,
Bangalore.

Sir,

Branch Line Companies - Super-tax - Working expenses - Decision not to treat as - Board's letter No.760-I.T., dated the 28th October 1922.

I am directed to enclose for your information a copy of a letter from the Railway Board No.590-F, dated the 28th June 1928, addressed to the Agents of certain Branch Line Companies in which it has been decided that super-tax should not be treated as an item of working expense in calculating the net receipts of Branch Line Companies for purposes of determining the amount of rebate or guaranteed interest payable by the Secretary of State or the surplus profits divisible between the Secretary of State and the Branch Line Company. I am in this connection to invite your attention to paragraph 2 of the Board's letter quoted above and to ask you to be so good as to report, as soon as possible, whether the orders contained therein have been duly observed.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary, Central Board of Revenue.

L.M.V.
6/7.

Copy of letter No.590-F, dated the 28th June 1928 from the Secretary, Railway Board, to Messrs. Forbes, Forbes, Campbell & Co., Messrs. Shapoorji Godbole and Co., Messrs. Martin & Co., Messrs. Gillanders, Arbuthnot and Co., Messrs. Killik Nixon & Co. Messrs. McLeod and Co.

Treatment of Super-tax in the Accounts of Branch Line Companies.

With reference to Railway Board's letter No.590-F, dated the 5th October 1922, I am directed to inform you that His Majesty's Secretary of State for India has since pointed out that super-tax cannot properly be treated as a working expense, inasmuch as it is essentially a tax on profits, and profits cannot be ascertained until working expenses have been met. The Government of India have consequently decided to cancel their orders of 5th October 1922 and to direct that with effect from 1st April 1928 supertax should not be treated as an item of working expense.

S.N. 136 c.c.

(N)

[R.O.106(a).]

2.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 29 - 7 - 1929.

No. 6510 Enclos. 2

A copy of the marginally* noted letter, with enclosure, is forwarded to the Collector & ~~Income-tax~~ Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for favour of remarks, in continuation of this Residency endorsement No.9822, dated the 13th December, 1922

S.N.1 (Plc)

C. *No. 560-I.T./28,

dated the 4th July, 1929

from the Secretary, Central Board of Revenue.

& S.N. 142 — Q

1212—16-3-1929—5,000—RPB.

for Secretary to the Resident.

Commissioner of Income-tax

A. Subbaya
26/7/29

No. Rc. No. 6570.

16/1929

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 30th July 1929.

FROM
G. H. Cooke, Esq., M.C., I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

Register No. 7429
Date of Receipt 1/8/29

To

The Secretary to the Resident
and Commissioner of Income-Tax,
Civil & Military Station, Bangalore.

220
29

Subject.— Branch Line Companies - Supertax - Working expenses - Decision not to treat as - Your No.6510/220/29 dated 29-7-1929.

S.R.2

SIR,

I have the honour to state that no Branch Line Companies are assessed here.

I have the honour to be,
Sir,
Your most obedient servant,

Collector and Assistant
Commr. of Incometax.

KMP.

30.7.

DESPATCHED
31 JUL 1929

4

DEPARTMENT. File No.

BRANCH. Serial No.

Draft Letter ~~Memorandum~~ ~~Telegram~~

Class for telegrams | Ordinary | Express | Urgent* | Priority | Clear Line† | *Only for Foreign Telegrams. †Not for Foreign Telegrams.

	To be issued on	Issued on
1st Reminder		
2nd Reminder		
3rd Reminder		

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N.1

Slip (V)

(Under S.N.3)

P.U.C

No. 6769 Dated 6 - 8. 1929

From

The Secretary to the Resident and Commissioner of Income-tax.

To

The Secretary,

Central Board of Revenue,

S I M L A.

Branch Line Companies-Super-tax-Working expenses- Decision not to treat as.

Sir,

With reference to your letter C.No.560-I.T./28, dated the 4th July, 1929, I am directed to inform you - that no Branch Line Companies are assessed in the Civil and Military Station of Bangalore.

I have etc.,

for Secretary to the Resident Commissioner of Income-tax.

A. Subbaraya
2/8/29

S. 5.

MGIPC—FP—437DCF—S&P—(G-1478)—29-1-27—15,000 Pads.